IN THE HIGH COURT OF PUNJAB AND HARYANA AT

CHANDIGARH

CWP No.17190 of 2006
Date of Decision: 31.10.2006

Rakesh Kumar

Petitioner

versus

The State of Punjab and others

Respondents

CORAM:- **HON'BLE MR. JUSTICE JASBIR SINGH**

HON'BLE MR. JUSTICE PRITAM PAL

Present: Shri Pardeep Goyal, Advocate for the petitioner

Jasbir Singh, J. (Oral)

In this writ petition, challenge has been laid to the re-assessment order dated 23.8.1999 regarding house tax (Annexure P/1) and also order dated 18.7.2006 (Annexure P/4), dismissing appeal, filed by the petitioner.

It is apparent from the records that the appeal was heard ex-parte. Counsel for the petitioner states that as the petitioner had no notice of the date fixed, he/ his counsel failed to appear before the authority concerned to argue the case. It has further been said that no opportunity was given to the petitioner to deposit amount of house tax due. Counsel for the petitioner says that the petitioner shall deposit the amount of house tax due upto date, with the Municipal Corporation, within three weeks from today and thereafter he shall move an application before the Divisional Commissioner, Patiala to set aside the ex-parte order dated 18.7.2006. We feel that the offer made is justified. It is apparent from the records that the order Annexure P/4 was passed by the Divisional Commissioner in absence

of the petitioner. This writ petition is disposed of with an observation that in case the petitioner deposits the house tax due upto date, with the Municipal Corporation within three weeks from today and thereafter moves an application for setting aside ex-parte order (Annexure P/4), the Divisional Commissioner shall set aside that order and hear the parties on merits. It is made clear that if the petitioner fails to deposit the amount of house tax due, as undertaken above, this writ petition shall be deemed to have been dismissed.

(Jasbir Singh)
Judge

October 31, 2006 **(Pritam Pal)**
gk **Judge**